

izations, shall be guilty of a misdemeanor, and upon conviction shall be punished by imprisonment for a term not to exceed thirty days, or a fine not to exceed twenty dollars.

Approved April 9, 1888.

CHAPTER 105.

RELIEF OF UNION SOLDIERS, SAILORS AND MARINES.

H. F. 41. AN ACT to Provide for the Relief of Union Soldiers, Sailors and Marines and the Indigent Wives, Widows and Minor Children of Indigent or Deceased Union Soldiers, Sailors and Marines.

Be it enacted by the General Assembly of the State of Iowa:

2-10 mill tax for relief of indigent soldiers and dependents.

SECTION 1. That the board of supervisors of the several counties of this State are hereby authorized to levy, in addition to the taxes now levied by law, a tax not exceeding three tenths of one mill upon the taxable property of their respective counties, to be levied and collected as now provided by law for the assessment and collection of taxes, for the purpose of creating a fund for the relief and for funeral expenses of honorably discharged indigent union soldiers, sailors and marines, and the indigent wives, widows and minor children not over fourteen years of age in the case of boys, and not over sixteen years of age in the case of girls, of such indigent or deceased union soldiers, sailors or marines, having a legal residence in said county to be disbursed as hereinafter provided.

Soldiers Relief Commission created.

SEC. 2. The board of supervisors in each county of this State shall on or before the first Monday of September, 1888, appoint three persons, who are residents of such county, at least two of whom shall be honorably discharged union soldiers, one to serve three years, one to serve two years, one to serve one year from date of appointment, and each year thereafter one person to serve for three years, such persons so appointed, when organized by the selection of one of their number as chairman, and one as secretary, shall be designated and known as "The Soldiers' Relief Commission." The members of said commission shall qualify by taking the usual oath of office and shall each give bonds in the sum of five hundred dollars for the faithful performance of their duties. In the event of a vacancy in said commission occurring from any cause, the board of supervisors shall fill the vacancy for the unexpired term.

Meeting and duties of Com.

SEC. 3. The Soldiers' Relief Commission shall meet at the county auditor's office on the first Monday in September of each year, and at such other times as is deemed necessary, and shall examine and determine who are entitled to relief under the provisions of this act, and shall make lists of such persons, and at

the September meeting such commission, after determining the probable amount necessary for the purpose provided herein, shall certify the amount to the board of supervisors, and the board of supervisors of each county, at its September meeting each year, shall make such levies as shall be necessary to raise the required relief fund, not exceeding three-tenths of a mill on the taxable property of such county. The Soldiers' Relief Commission shall fix the amount to be paid in each case, the aggregate not to exceed the levy of said tax for any one year and shall certify the lists to the county auditor. The auditor shall within twenty days thereafter, transmit to the township clerks in his county a list of the names of the persons in the respective townships to whom relief has been awarded and the amount thereof. The auditor, on the first Monday of each month after said fund is ready for distribution shall issue his warrant to the Soldiers' Relief Commission, upon the county treasurer, for the several amounts awarded. Such commission shall disburse the same to the person or persons named in the lists, taking receipts therefor; or such fund may be disbursed in any other manner directed by the commission; provided, however, that when said commission is satisfied that any person entitled to relief under this act will not properly expend the amount allowed, the commission may pay the amount to some suitable person who shall expend the same for such person in such manner as the commission may direct; and provided, further, that said commission, at any meeting, may decrease, increase, or discontinue any amount before awarded, and may add new names to the lists, which shall be certified to the county auditor. The Soldiers' Relief Commission shall, at the end of each year, make to the board of supervisors a detailed report of the transactions of such commission; such report shall be accompanied with vouchers for all moneys disbursed.

Auditor issues
warrants.

Sec. 4. The board of supervisors may at any time remove any member of the commission for neglect of duty or maladministration and appoint others in the place of members thus removed.

Members of
Com. may be
removed.

Approved March 31st, 1888.